



ENTERED
07/06/2021

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

NEIMAN MARCUS GROUP LTD LLC, *et al.*,¹

Reorganized Debtors.

)
)
) Chapter 11
)
) Case No. 20-32519 (DRJ)
)
) (Jointly Administered)
)

**ORDER SUSTAINING LIQUIDATING TRUSTEE'S
EIGHTH OMNIBUS OBJECTION TO CLAIMS (RESOLVED CLAIMS)**

[Related Docket No. 2415]

Upon the Objection² of the Liquidating Trustee seeking entry of an order (the “Order”) disallowing and expunging the claims identified on **Schedule 1** attached hereto, it is **HEREBY ORDERED THAT:**

1. The Objection is sustained as set forth herein.
2. Each claim identified on **Schedule 1** to this Order is disallowed in its entirety as identified on **Schedule 1** to this Order.
3. The hearing on the Objection as it relates to the claims identified on **Schedule 2** is hereby adjourned to a later date to be determined.³

¹ The Reorganized Debtors in these chapter 11 cases, along with the last four digits of each Reorganized Debtor's federal tax identification number, are: Neiman Marcus Group LTD LLC (9435); Bergdorf Goodman Inc. (5530); Bergdorf Graphics, Inc. (9271); BG Productions, Inc. (3650); Mariposa Borrower, Inc. (9015); Mariposa Intermediate Holdings LLC (5829); NEMA Beverage Corporation (3412); NEMA Beverage Holding Corporation (9264); NEMA Beverage Parent Corporation (9262); NM Bermuda, LLC (2943); NM Financial Services, Inc. (2446); NM Nevada Trust (3700); NMG California Salon LLC (9242); NMG Florida Salon LLC (9269); NMG Global Mobility, Inc. (0664); NMG Notes PropCo LLC (1102); NMG Salon Holdings LLC (5236); NMG Salons LLC (1570); NMG Term Loan PropCo LLC (0786); NMG Texas Salon LLC (0318); NMGP, LLC (1558); The Neiman Marcus Group LLC (9509); The NMG Subsidiary LLC (6074); and Worth Avenue Leasing Company (5996). The Reorganized Debtors' service address is: One Marcus Square, 1618 Main Street, Dallas, Texas 75201.

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the *Liquidating Trustee's Eighth Omnibus Objection to Claims (Resolved Claims)*.

4. Bankruptcy Management Solutions, Inc. d/b/a Stretto (“Stretto”) is authorized and directed to update the claims register maintained in these chapter 11 cases to reflect the relief granted in this Order.

5. Each claim and the objections by the Liquidating Trustee to each claim identified in **Schedule 1** constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be deemed a separate order with respect to each claim identified on **Schedule 1**.

6. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall be deemed: (a) an admission as to the validity of any prepetition claim against a Debtor entity or such Debtor entity’s estate; (b) a waiver of any party’s right to dispute any prepetition claim on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Objection or any order granting the relief requested by this Objection; (e) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (f) a waiver of the Liquidating Trustee’s rights under the Bankruptcy Code or any other applicable law.

7. The terms and conditions of this Order will be immediately effective and enforceable upon its entry.

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³ For the avoidance of doubt, the claims set forth on **Schedule 3** were withdrawn by separate notices dated April 27, 2021 and May 18, 2021, respectively. See *Notice of Withdrawal of Liquidating Trustee’s Eighth Omnibus Objection to Claims (Resolved Claims) Solely as it Relates to Claim Number 1766* [ECF No. 2424]; *Notice of Withdrawal of Liquidating Trustee’s Eighth Omnibus Objection to Claims (Resolved Claims) Solely as it Relates to Claim Number 1754* [ECF No. 2477].

8. The Liquidating Trustee, Stretto, and the Clerk of the Court are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

9. This Court shall retain exclusive jurisdiction to resolve any dispute arising from or related to this Order.

Signed: July 01, 2021.



DAVID R. JONES
UNITED STATES BANKRUPTCY JUDGE

Schedule 1

Sustained Claim Objections

Schedule 1

Ref #	Name of Claimant	Debtor Name	Claim #	Date Filed	Claim Amounts	Allowed Claim	Reasoning for Objection ¹
1	LEGACY PLAN OF THE NATIONAL RETIREMENT FUND	The Neiman Marcus Group LLC	2315	07/16/2020	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$25,221,692.00 Total: \$25,221,692.00	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$0.00	Expunge general unsecured claim amount as general unsecured claim has been resolved.
2	LEGACY PLAN OF THE NATIONAL RETIREMENT FUND	NMGP, LLC	2316	07/16/2020	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$25,221,692.00 Total: \$25,221,692.00	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$0.00	Expunge general unsecured claim amount as general unsecured claim has been resolved.
3	SMURFIT KAPPA NORTH AMERICA LLC	The Neiman Marcus Group LLC	3296	10/26/2020	Administrative: \$93,671.69 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$244,395.81 Total: \$338,067.50	Administrative: \$93,671.69 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$93,671.69	Expunge general unsecured claim amount as general unsecured claim has been resolved.
4	SOLOW BUILDING COMPANY III, L.L.C.	The Neiman Marcus Group LLC	2406	7/20/2020	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$19,307.08 Total: \$19,307.08	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$0.00	Expunge general unsecured claim amount as general unsecured claim has been resolved.
5	SOURCELINK ACQUISITION LLC	Neiman Marcus Group LTD LLC	1149	6/9/2020	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$68,573.62 Total: \$68,573.62	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$0.00	Expunge general unsecured claim amount as general unsecured claim has been resolved.
6	SPG CENTER, LLC STANFORD SC	Neiman Marcus Group LTD LLC	1633	7/14/2020	Administrative: \$213,322.33 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$342,549.64 Total: \$555,871.97	Administrative: \$213,322.33 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$213,322.33	Expunge general unsecured claim amount as general unsecured claim has been resolved.
7	STYLIZE INC	The Neiman Marcus Group LLC	1026	6/1/2020	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$11,065.00 Total: \$11,065.00	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$0.00	Expunge general unsecured claim amount as general unsecured claim has been resolved.
8	SUNBEAM DEVELOPMENT CORPORATION	The Neiman Marcus Group LLC	1908	7/20/2020	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$52,016.33 Total: \$52,016.33	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$0.00	Expunge general unsecured claim amount as general unsecured claim has been resolved.
9	SUNRISE MILLS (MLP), LP	Neiman Marcus Group LTD LLC	1768	7/16/2020	Administrative: \$60,182.28 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$100.00 Total: \$60,282.28	Administrative: \$60,182.28 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$60,182.28	Expunge general unsecured claim amount as general unsecured claim has been resolved.
10	SYSCO CORPORATION AND AFFILIATES	The Neiman Marcus Group LLC	1465	7/2/2020	Administrative: \$3,191.99 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$390,360.10 Total: \$393,552.09	Administrative: \$3,191.99 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$3,191.99	Expunge general unsecured claim amount as general unsecured claim has been resolved.
11	TAYLOR COMMUNICATIONS, INC. (FKA STANDARD REGISTER)	Neiman Marcus Group LTD LLC	2014	7/17/2020	Administrative: \$9,801.01 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$31,639.90 Total: \$41,440.91	Administrative: \$9,801.01 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$9,801.01	Expunge general unsecured claim amount as general unsecured claim has been resolved.

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Ref #	Name of Claimant	Debtor Name	Claim #	Date Filed	Claim Amounts	Allowed Claim	Reasoning for Objection ¹
12	THE KALENCOM CORPORATION	Neiman Marcus Group LTD LLC	891	5/26/2020	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$6,918.98 Total: \$6,918.98	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$0.00	Expunge general unsecured claim amount as general unsecured claim has been resolved.
13	THE RETAIL PROPERTY TRUST	Neiman Marcus Group LTD LLC	1643	7/14/2020	Administrative: \$0.00 Secured: \$0.00 Priority: \$65,502.12 General Unsecured: \$325,288.86 Total: \$390,790.98	Administrative: \$0.00 Secured: \$0.00 Priority: \$65,502.12 General Unsecured: \$0.00 Total: \$65,502.12	Expunge general unsecured claim amount as general unsecured claim has been resolved.
14	TRANSOLUTION S, LLC	The Neiman Marcus Group LLC	1991	7/20/2020	Administrative: \$7,422.76 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$14,610.28 Total: \$22,033.04	Administrative: \$7,422.76 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$7,422.76	Expunge general unsecured claim amount as general unsecured claim has been resolved.
15	TRANSPERFECT REMOTE INTERPRETING, INC.	Neiman Marcus Group LTD LLC	2098	7/21/2020	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$4,863.60 Total: \$4,863.60	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$0.00	Expunge general unsecured claim amount as general unsecured claim has been resolved.
16	TRANSPERFECT REMOTE INTERPRETING, INC.	Neiman Marcus Group LTD LLC	2097	7/21/2020	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$2,754.90 Total: \$2,754.90	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$0.00	Expunge general unsecured claim amount as general unsecured claim has been resolved.
17	TRANSPERFECT REMOTE INTERPRETING, INC.	Neiman Marcus Group LTD LLC	2539	7/27/2020	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$365.40 Total: \$365.40	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$0.00	Expunge general unsecured claim amount as general unsecured claim has been resolved.
18	TRAVEL AND TRANSPORT	The Neiman Marcus Group LLC	1541	7/8/2020	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$314,010.64 Total: \$314,010.64	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$0.00	Expunge general unsecured claim amount as general unsecured claim has been resolved.
19	UBERTEJAS LLC, DBA BIZCLOUD EXPERTS	Neiman Marcus Group LTD LLC	871	5/26/2020	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$71,400.00 Total: \$71,400.00	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$0.00	Expunge general unsecured claim amount as general unsecured claim has been resolved.
20	URBAN AIRSHIP, INC DBA AIRSHIP	The Neiman Marcus Group LLC	946	5/27/2020	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$44,471.40 Total: \$44,471.40	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$0.00	Expunge general unsecured claim amount as general unsecured claim has been resolved.
21	VECTOR SECURITY, INC.	Neiman Marcus Group LTD LLC	1483	7/6/2020	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$6,392.19 Total: \$6,392.19	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$0.00	Expunge general unsecured claim amount as general unsecured claim has been resolved.
22	VERINT SYSTEMS INC.	Neiman Marcus Group LTD LLC	2423	7/22/2020	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$60,485.71 Total: \$60,485.71	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$0.00	Expunge general unsecured claim amount as general unsecured claim has been resolved.

Schedule 1

Ref #	Name of Claimant	Debtor Name	Claim #	Date Filed	Claim Amounts	Allowed Claim	Reasoning for Objection ¹
23	VIPAC PACKAGING	The Neiman Marcus Group LLC	1478	7/2/2020	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$26,342.80 Total: \$26,342.80	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$0.00	Expunge general unsecured claim amount as general unsecured claim has been resolved.
24	WESTCHESTER MALL, LLC	Neiman Marcus Group LTD LLC	1631	7/14/2020	Administrative: \$12,472.17 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$10,482.45 Total: \$22,954.62	Administrative: \$12,472.17 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$12,472.17	Expunge general unsecured claim amount as general unsecured claim has been resolved.
25	WS PACKAGING GROUP INC	Neiman Marcus Group LTD LLC	2563	7/29/2020	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$3,727.08 Total: \$3,727.08	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$0.00	Expunge general unsecured claim amount as general unsecured claim has been resolved.
26	ZYSTON LLC	Neiman Marcus Group LTD LLC	1040	6/2/2020	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$129,000.00 Total: \$129,000.00	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$0.00	Expunge general unsecured claim amount as general unsecured claim has been resolved.

Schedule 2

Adjourned Claim Objections

Schedule 2

Ref #	Name of Claimant	Debtor Name	Claim #	Date Filed	Claim Amounts	Allowed Claim	Reasoning for Objection ¹
1	VERTIV CORPORATION	Neiman Marcus Group LTD LLC	1756	7/17/2020	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$53,691.39 Total: \$53,691.39	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$0.00	Expunge general unsecured claim amount as general unsecured claim has been resolved.

Schedule 3

Withdrawn Claim Objections

Schedule 3

Ref #	Name of Claimant	Debtor Name	Claim #	Date Filed	Claim Amounts	Allowed Claim	Reasoning for Objection ¹
1	TAUBMAN CHERRY CREEK SHOPPING CENTER, L.L.C.	Neiman Marcus Group LTD LLC	1766	7/17/2020	Administrative: \$2,771.72 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$279,364.66 Total: \$282,136.38	Administrative: \$2,771.72 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$2,771.72	Expunge general unsecured amounts as the Debtors are not liable because the claim has been resolved
2	YUSEN LOGISTICS (AMERICAS) INC.	The Neiman Marcus Group LLC	1754	7/17/2020	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$14,356.17 Total: \$14,356.17	Administrative: \$0.00 Secured: \$0.00 Priority: \$0.00 General Unsecured: \$0.00 Total: \$0.00	Expunge general unsecured claim amount as general unsecured claim has been resolved.